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[Vol. 46.] 729

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The Solicitors' Journal and Reporter.

LONDON, AUGUST 30, 1902.

* The Editor cannot undertake to return rejected contributions, and copies should be kept of all articles sent by writers who are not on the regular staff of the JOURNAL.

All letters intended for publication in the SOLICITORS' JOURNAL must be authenticated by the name of the writer.

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CURRENT TOPICS.

ALTHOUGH no question of legal importance was dealt with in the Vacation Court on Wednesday last, Mr. Justice SWINFIN EADY disposed of a substantial cause list. In addition to an application for the release of a prisoner from custody, and a petition for the transfer of investments, there were thirty-six motions dealt with, of which one was part heard and adjourned till Wednesday next. There were also three petitions to wind up companies. The learned judge sat at 10.45 a.m. and the last motion was reached shortly before 6 p.m.

THE appointment of Mr. Justice HOLMES to be a judge of the Supreme Court of the United States is one of special interest. To few judges is it given to be well known out of their own country, but Mr. Justice HOLMES by his invaluable work on the Common Law, published in 1882, has established a reputation with students of law on both sides of the Atlantic. It is, perhaps, safe to say that there is no book which more clearly expounds the principles upon which the common law, both of the United States and of this country, is founded, and there are few which show greater historical insight and research.

THE COURT which gains so distinguished a member is itself the head of a system in which the judicial power has a special prerogative. With us it is an axiom that the power of Parliament is supreme. In America the Legislature is bound by the terms of the written constitution, and if it passes an Act which is *ultra vires*, it is for the courts of law, and by way of final appeal for the Supreme Court, to declare it void. This power, indeed, has nowhere been expressly conferred; it follows naturally from the duty of the courts to declare the law. As it has been well said by an American writer: "Neither the Federal nor any State constitution in terms grants such a power. It results from established legal principles, whenever the mandate of an inferior conflicts with that of a superior legislative authority; whether the former be a corporate bye-law or a municipal ordinance transgressing the charter, or a legislative enactment in disregard of constitutional limitations. In exercising it the court simply fulfils its judicial duty of declaring the supreme law, and applying it to the case in hand." With us the courts are at liberty to set aside bye-laws, but as to Acts of Parliament they can only grumble at the grammar.

WE UNDERSTAND that much dissatisfaction exists with regard to the law regulating an adjudication of bankruptcy upon the petition of a creditor. By the law in force before the Bankruptcy Act, 1883, an adjudication could be obtained if the creditor presenting the petition had served a debtor's summons requiring the debtor to pay a sum due of an amount not less than £50, and the debtor had within the prescribed time failed to pay or to secure or compound for the debt. By the existing law it is necessary for the creditor to obtain a final judgment before he can issue the bankruptcy notice which has taken the place of the debtor's summons. The necessity of obtaining this judgment involves delay, and a debtor who is anxious to gain time will rarely shrink from defending an action. When a creditor has good ground for thinking that his debtor is insolvent, and that delay will only enable him to prefer favoured creditors, or to incur fresh liabilities, there seems little advantage in requiring the debt to be proved in a collateral proceeding. All that the debtor can reasonably require is that a sufficient time should be given to him by the court to which the petition is presented to pay or secure the debt. If every creditor could take bankruptcy proceedings upon proof that his debt remained unpaid, it would be unnecessary for him to present a petition founded upon the other acts of bankruptcy in section 4 of the Act of 1883, and he would thereby escape much risk and difficulty.

A LETTER which we printed last week (*ante*, p. 724) raised a point upon the question as to the remuneration of trustees for debenture-holders, which was recently decided in *Re Accles (Limited)* (*ante*, p. 686). Our correspondent assumed that the trust deed in question followed Mr. PALMER's usual form, and therefore included his trust of the proceeds of sale. If this had been so, it is obvious that there would have been little necessity for taking the opinion of the court. We learn that, as a fact, the form was not followed in this respect; and it therefore became necessary to test the validity of Mr. PALMER's submission (Company Precedents (8th ed.), Part III., p. 81) that, apart from any right of action provided by the company covenanting to pay remuneration to such a trustee, he has a lien on the trust premises for the amount of his remuneration, ranking in priority to the debenture-holders. This is a question which has not hitherto been judicially decided, and in *Re Accles (Limited)* Mr. Justice FARWELL has negatived the view we have quoted, on the ground, apparently, that the case of a trustee for debenture-holders is simply analogous to that of an ordinary trustee in his relations with his *cestuis que trust*, and that he has no right to remuneration except by contract. It was argued that in such a case the services to be rendered should be regarded as on the same footing as "costs, charges, and expenses properly incurred in the administration of the estate"; and, indeed, if this analogy had been admitted (subject to the express provisions of the trust deed) it would presumably be necessary to discuss the merits of each case and to inquire, for example, whether the trustee had done more than merely execute a conveyance after a receiver had been appointed or in a voluntary winding-up. In the present case the clause in the deed just fell short of what was required, providing only that the trustees should "be indemnified out of the mortgaged premises in respect of all liabilities and expenses incurred by them or him in the execution or purported execution of the trusts." Mr. Justice FARWELL's decision was that neither on the true construction of such a contract, nor by the general law, is a trustee for debenture-holders entitled to a lien on the trust property for his remuneration.

THE PRINCIPLE of *Rylands v. Fletcher* (L. R. 3 H. L. 381) is one that has for a long time been perfectly familiar, but a novel application of it is suggested by the recent decision of the Privy Council in *Eastern and South African Telegraph Co. v. Cape Town Tramways Companies* (1902, A. C. 381). "The true rule of law," said BLACKBURN, J., who delivered the judgment of the Exchequer Chamber in *Rylands v. Fletcher*, in a passage quoted with approval by Lord CAIRNS, C., in the House of Lords in the same case, "is that the person who, for his own purposes, brings on his land and collects and keeps there

anything likely to do mischief if it escapes, must keep it in his peril; and if he does not do so, is *prima facie* answerable for all the damage which is the natural consequence of its escape. . . . Upon authority this, we think, is established to be the law, whether the things so brought be beasts, or water, or filth or stenches." In the case from South Africa an attempt was made to apply the principle to electricity. The electricity used by the respondent companies for propelling their trams along the seashore near Table Bay did not return by the tram rails to the central station, as apparently it should have done, but escaped, and being in search of a convenient mode of transit, entered the sheathing of the cable of the appellant company in Table Bay. Had it travelled quietly and evenly this would apparently not have mattered, but the starting and stopping of the trams made the tramway electricity a very disturbing element in the cable, and while the cars were working, the messages transmitted through the cable were confused and unreadable. To a considerable extent the tramways companies were protected by their statutory powers. An undertaking established under statutory authority absolves the promoters, as is well known, from the ordinary consequences of wrongful acts. If the acts are incident to the exercise of the statutory powers, the right to sue in respect of them is gone. But part of the lines were not constructed under statutory authority, and hence as to these the tramway companies were liable for any tort committed; and, since electricity seems to be properly classed with the wild animals and other things enumerated in *Rylands v. Fletcher*, they would be liable for damage due to its escape. Had the damage been done to ordinary property, or had damage been inflicted on persons, this result would doubtless have followed, but the Privy Council treated the appellant company as being themselves equally to blame, so far as such a term can be properly used. Their cable only suffered because it was specially sensitive to electrical influences, and it would not have suffered at all had certain precautions, which were subsequently adopted with success, been taken in the first instance. In other words, the electricity was only hurtful to such special machinery as that of the appellants, and in these circumstances the Judicial Committee declined to apply the principle of *Rylands v. Fletcher* in their favour.

AN INTERESTING question as to whether mortgaged property devolves as real or as personal estate was raised before BUCKLEY, J., recently in *Re Loveridge* (*ante*, p. 701). A testator, who died in 1864, entitled to a mortgage debt of £1,075 secured on freehold lands, devised his residuary real and personal estate to his wife during widowhood, and appointed her his executrix. Save for this gift he died intestate. In 1881 he had gone into possession under the mortgage and was in possession of the mortgaged lands at the time of his death. Subsequently the widow went into possession and remained in possession until her death in 1900. Inasmuch as she entered under the will she gained no absolute title herself, and there being, upon her death, an intestacy, it had to be determined whether the mortgaged land, the equity of redemption in which had then been barred, devolved as realty or as personalty. For the persons interested in the real estate it was contended that the testator entered on it as realty, subject only to the equity of redemption. Accordingly it would devolve as realty, and the extinguishment of the equity of redemption by lapse of time would be for the benefit of the heir. While, if the heir was not entitled to this extent, yet at any rate the next-of-kin could only claim the amount of the debt, and upon paying this the heir would be entitled to retain the land. But the argument overlooks the fact that the mortgage debt and the security for it upon the land are both alike in equity personal estate. A mortgagee who enters upon the mortgaged property is not like a disseisor. The latter gains at once a freehold title, though a tortious one, and it devolves just like a lawful freehold title from the first. The lapse of time only confirms the title; it does not alter its nature: see *Asher v. Whitlock* (L. R. 1 Q. B. 1). But a mortgagee enters by virtue of his debt, and for the purpose of enforcing it; before entry his interest in the land was accessory to the debt, and was in equity of the nature of personalty; and the mere entry

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does not alter its nature. This was the view taken by BUCKLEY, J., and it is supported by the judgment of Lord ELDON, C., in *Attorney-General v. Vigor* (8 Ves. 256). "Where a person," said Lord ELDON, "dies entitled to a mortgage interest, that is personal estate at that time; and though afterwards the mortgagor may be barred, that would not convert the property as between the representatives at the time of his death from personal to real; but the person taking it as real would be a trustee for the persons entitled to it at the death of the testator, such as it was." Hence the rights of the next-of-kin both in the mortgage debt and the land were fixed at the time of the testator's death; and though the land devolved on the widow's death upon the heir, yet he took as trustee, and it was the personal estate only which benefited by the extinction of the equity of redemption.

ABSOLUTE ASSIGNMENTS OF *CHOSES IN ACTION*.

I.

THE apparently simple provision of section 25 (6) of the Judicature Act, 1873, that an absolute assignment in writing, not purporting to be by way of charge only, of any legal *chose in action*, followed by express notice in writing to the debtor, shall pass the legal right in the *chose in action* to the assignee has, it is well known, been the subject of frequent litigation, and a further contribution to its construction has been made by the recent decision of the Court of Appeal in *Hughes v. Pump House Hotel Co.* (1902, 2 K. B. 190). At first sight the sub-section does not seem to contemplate the case of an assignment by way of mortgage, and in *National Provincial Bank v. Harle* (29 W. R. 564, 6 Q. B. D. 626) POLLOCK, B., held that it did not apply to an assignment of a debt with a proviso for reconveyance on payment of the money which the assignment was intended to secure. He pointed out that the words employed are both affirmative and negative. The assignment must be "absolute," and it must not "purport to be by way of charge only." He recognized that the conveyance of the legal estate in the mortgaged property was as full as in the case of a sale, but, he continued, "in equity it has long been established that the substance of the transaction must be looked to to see what is its effect," and he concluded that the proviso under which the assignor might call for a reconveyance shewed that the assignment was substantially by way of charge only.

But though the decision of POLLOCK, B., followed what may be regarded as the construction of the sub-section which most naturally suggests itself, it was soon seen that it did not take sufficient account of the peculiarities of conveyancing under which a broad distinction exists between mortgages which place the mortgagee, while the security lasts, in the position of owner, so that he can himself, if need be, realize his security; and mortgages which give him only a charge, and leave him under the necessity of resorting to the help of the court if he wishes to enforce his charge. Accordingly, it is now well settled that the sub-section may be invoked by a mortgagee of the former class, and since the assignment to him is intended to put him in the position of legal owner, the sub-section comes to his assistance and secures to him the right to sue for the *chose in action* in his own name notwithstanding that he holds it only subject to redemption. This view was indicated in *Burlinson v. Hall* (32 W. R. 492, 12 Q. B. D. 347) by a Divisional Court consisting of DAY and A. L. SMITH, JJ., though the circumstances of the case made it unnecessary formally to overrule *National Provincial Bank v. Harle* (*supra*). Debts had been assigned to the plaintiff upon trust that he should receive them and out of them pay himself a sum due to him from the assignor, and then pay the surplus to the assignor. There was thus no proviso for reconveyance such as that to which POLLOCK, B., attached great weight in his construction of the sub-section. The legal estate in the assignee was, indeed, subject to a trust, and this was for the benefit of the assignor. But the existence of the trust was not intended to detract from the power of the assignee to get in the debts, and it was possible to regard the assignment to him as absolute, and not by way of charge only, without predicated the same result

in the case of an assignment subject to a proviso for redemption. At the same time it was obviously the feeling of the court that they were in effect differing from the judgment of POLLOCK, B.; and DAY, J., stated the distinction to which we have already adverted, between a charge and an assignment by way of mortgage, as follows: "A charge differs altogether from a mortgage. By a charge the title is not transferred, but the person creating the charge merely says that out of a particular fund he will discharge a particular debt. And a charge differs from an assignment. A charge on a debt confers rights on the person to whom the charge is given to have it enforced by assignment—not by action against the debtor, but by proceedings against the person who created the charge to assign the debt." The instrument in *Burlinson v. Hall* was clearly intended to operate by way of absolute assignment, and to put the assignee in the position of legal owner, notwithstanding that it was subject to a trust in favour of the assignor; and hence, according to the judgment of the Divisional Court, the assignee was enabled by section 25 (6) to sue in his own name; but the principle of the decision also went to shew that the same facility belonged to an assignee under an ordinary mortgage subject to redemption.

The step of definitely overruling *National Provincial Bank v. Harle* was taken by the Divisional Court (DENMAN and CHARLES, JJ.) in *Tancred v. Delagoa Bay, &c., Co.* (38 W. R. 15, 23 Q. B. D. 239), where an assignment of a debt subject to a proviso for redemption, of which notice had been given to the debtor, was held to be an absolute assignment, not by way of charge only, so as to entitle the assignee to sue in his own name. The court pointed out the difficulty of reconciling *National Provincial Bank v. Harle* with *Burlinson v. Hall*, and decided in favour of the distinction between an assignment by way of mortgage and a charge which was taken in the latter case. "We decide," said DENMAN, J., "that this assignment is an absolute assignment within sub-section 6, and does not purport to be 'by way of charge only,' and that the proviso for reconveyance does not prevent it from being absolute or make it purport to be by way of charge only." And shortly afterwards in *Comfort v. Betts* (39 W. R. 595; 1891, 1 Q. B. 737) the Court of Appeal affirmed the actual point decided in *Burlinson v. Hall* (*supra*) by holding that an assignment of debts due to the various assignors was absolute, notwithstanding that the only object of the assignment was to enable the assignee to recover the debts and pay over the proceeds to the respective assignors. "It was intended," said Lord ESHER, M.R., "by the parties to be an absolute assignment of the debts to him, subject to a trust in favour of the assignors when the debts were recovered. It was intended that the legal property in the debts should be assigned to the plaintiff. Therefore it is in form an absolute assignment, and it was intended by the parties to be an assignment. It seems to me that the case comes within the words of the section." And similarly FRY, L.J.: "It is quite true that a trust is constituted for the assignors of the money recovered from the debtor. Nevertheless, the intention was that the assignment should be absolute in point of form, and that the assignee should have all the rights of an assignee under the Judicature Act. Therefore in form it was an absolute assignment, and the intention of the parties was that there should be an absolute assignment subject to a trust. I know of no objection to the owner of a legal *chose in action* converting himself into an equitable owner of it."

The whole subject was further considered by the Court of Appeal in *Durham Bros. v. Robertson* (1898, 1 Q. B. 765), and though on the facts of that case, which will be considered subsequently, it was held that there was no absolute assignment, the judgment of CHERRY, L.J., is useful as a confirmation of the results arrived at in the earlier cases. He pointed out that the assignments which sub-section 6 covered did not include all equitable assignments. Any engagement or direction to pay a sum of money out of a debt or fund constitutes an equitable assignment, and a mere charge on a fund operates as a partial equitable assignment, but in neither case is there such absolute assignment as is contemplated by sub-section 6. The learned judge, however, fully concurred with the decision in *Tancred v. Delagoa Bay, &c., Co.* that an assignment of a debt if in form absolute did not cease to be

absolute, and was not brought within the words "by way of charge only," because it was subject to a proviso for redemption; and he added that the principle of the decision ought not to be confined to the case where there was an express provision for re-assignment. "Where," he said, "there is an absolute assignment of the debt, but by way of security, equity would imply a right to a re-assignment on redemption, and the sub-section would apply to the case of such an absolute assignment." And he added: "A mortgage is not mentioned in the enactment; but where there is an absolute assignment of the debt, the limiting words as to a charge only are not sufficient to exclude a mortgage."

It is, therefore, clearly settled that an assignment which is in form absolute, and which is intended to have the effect of conferring upon the assignee the legal ownership of the debt assigned, will not be excluded from the benefit of the sub-section, either because it is by way of mortgage, and is subject to an express or implied proviso for redemption, or because the assignee is a trustee as to the whole, or as to the surplus after paying a particular debt, for the assignor. It remains to be considered, however, what further incidents in the assignment, or in the property assigned, will deprive the assignment of its absolute character and exclude it from the sub-section.

CORRESPONDENCE.

SERVICE UNDER R. S. C. ORD. 67, R. 2.

[To the Editor of the *Solicitors' Journal*.]

Sir,—The thanks of the profession are due to you for the paragraph in your issue of the 23rd inst. on service of documents by post under ord. 67, r. 2.

The rules have the same force as the statutes, and it is impossible for solicitors to advise their clients or protect their interests if the prescribed procedure is not adhered to.

The objection was not taken upon technical nor capricious grounds, but *bond fide* in the interest of the client. I don't know who the correspondent referred to in the paragraph is—whoever he may be he is incorrect. No admission was made of the receipt of the document, nor has it ever been admitted to this day.

Had there been any possible loophole for the master to have escaped from the four corners of ord. 67, rr. 2 and 9, I should not have ventured to bring the case to the notice of the profession. Inasmuch as I have refuted your correspondent I am enclosing for your information a copy of my affidavit filed at the time, also a copy of my letter to Lord Dunboyne, which you may deem to be neither private nor confidential.

J. BROCKETT SORRELL, JUN.

3, Fenchurch-buildings, London, E.C., Aug. 26.

CASES OF LAST SITTINGS.

High Court—King's Bench Division.

KODAK (LIM.) v. CLARK. Div. Court. 19th June.

REVENUE—INCOME TAX—CARRYING ON BUSINESS ABROAD—PROFITS OF FOREIGN COMPANY UNDER CONTROL OF ENGLISH COMPANY—LIABILITY TO ASSESSMENT OF ENGLISH COMPANY—INCOME TAX ACTS (5 & 6 VICT. c. 34), s. 100, SCHEDULE D; (16 & 17 VICT. c. 34), s. 2, SCHEDULE D.

This was a special case stated by the Commissioners of Income Tax and raised the point whether the profits of a company carrying on business abroad, but 98 per cent. of whose share capital is held by an English company, are the profits of the English company. The following facts appeared from the special case: The Kodak Co. is a company registered in England in 1898, with a capital of £1,500,000, an amalgamation of the Eastman Photographic Materials (Limited), and the Eastman Rochester Co. of New York. The object of the company as stated in the prospectus was to bring under one control all the Eastman Kodak companies of the world, and the memorandum of association stated (*inter alia*), that the object of the company was to carry on the business of photographic dealers in all countries in the world. Kodak (Limited) acquired 98 per cent. of the shares of the Eastman Kodak Co. of New York, but there were outstanding eighty-four shares of 100 dollars each, which shares were held independently of Kodak (Limited). The evidence given on behalf of the appellants shewed that by the laws of the State of New York Kodak (Limited) could not exercise any control over the Eastman Kodak Co. otherwise than by their vote as a shareholder at the general meeting; that it did not interfere with or control the Eastman Kodak Co. in any way; and that it dealt with the Eastman Kodak (Limited) as an ordinary customer, and that the amounts due by it to the Eastman Kodak Co. were paid by drafts in the ordinary way. The Rochester Trust and Deposit Co. of New York were the bankers of Kodak (Limited), and received from the Eastman Kodak Co. the dividends due to Kodak

(Limited), and retained part of moneys in respect of dividends payable to the American shareholders. The commissioners held, on the above facts, that the American company was carried on by Kodak (Limited), and the profits and business were technically the profits and business of Kodak (Limited), and assessed them on the total amount made by the combined companies under 16 & 17 Vict. c. 34, s. 100, Schedule D, 5 & 6 Vict. c. 35, case 1. Kodak (Limited) appealed, and it was contended on their behalf that the profits of the Eastman Rochester Co. were not the profits of Kodak (Limited). That the two companies were distinct entities, and the Eastman Rochester Co. was not carried on by or under the control of Kodak (Limited), and that therefore Kodak (Limited) should not be assessed in respect of the profits of the Eastman Kodak Co. That the dividends received by the Kodak Co. (Limited) on their shares in the Eastman Kodak Co. were only assessable in respect of such part of them as was received in this country. [They cited *Colquhoun v. Brooks* (38 W. R. 289, 14 App. Cas. 493), *San Paulo Railway Co. v. Carter* (44 W. R. 336; 1896, App. Cas. 31); *Bartholomew Brewery Co. v. Wyatt* (42 W. R. 173; 1893, 2 Q. B. 499), *Norwich Union Co. v. Magee* (41 W. R. 384); *Aphorpe v. Peter Shoehofer Brewing Co.* (4 T. C. 41). On behalf of the Crown it was contended that Kodak (Limited) practically controlled the Eastman Kodak (Limited), and that Kodak (Limited), which was a company registered in England, and which had its head office here, and declared dividends here, was therefore liable to pay dividends on the total amount of its profits, including those made by the American company. They relied on the prospectus and the memorandum of association of Kodak (Limited), and cited the following cases: *F. Jones Brewing Co. v. Aphorpe* (4 T. C. 6), *United States Brewery Co. v. Aphorpe* (4 Tax. U. 117), *St. Louis Brewery Co. v. Aphorpe* (47 W. R. 334).

PHILLIMORE, J., allowed the appeal, and said in the course of his judgment: Sufficient attention has not been paid to the decision of Wright, J., in *Bartholomew Brewery v. Wyatt*. That case showed that control was not equivalent to carrying on. One company might control another company, but it did not necessarily follow that they were carrying on the business of the company which was controlled. [His lordship then went through the numerous cases cited for the Crown, distinguishing them all, and said:] I do not think it is possible for me to say that Kodak (Limited) carried on the business of the Eastman Kodak Co. The American company are manufacturers and the English company buyers, and it makes a great deal of difference to the 2 per cent. of independent shareholders at what the price the goods are invoiced to Kodak (Limited). The one question was, whose business was it? and the other was, who controlled it? If it was the business of someone else it did not matter that the English company controlled it. There was no evidence upon which the commissioners could have come to the conclusion stated in the case. There remained a serious question, whether 98 per cent. of the profits of the Eastman Kodak Co. ought not to be returned by, or whether the Kodak Co. could not be compelled to make the Eastman Kodak Co. return the profits. These were questions he had not been asked to decide.—COUNSEL, *Danckwerts, K.C.*, and *Kerly*; *Sir R. B. Finlay, A.G.*, *Sir E. Carson, S.G.*, and *Rowlett*. SOLICITORS, *Kerly, Son, & Varden*; *Solicitor to the Inland Revenue*.

[Reported by C. G. WILBRAHAM, Esq., Barrister-at-Law.]

NEW ORDERS, &c.

WINDING UP OF COMPANIES.

General rule pursuant to section 26 of the Companies (Winding-up) Act, 1890.

The powers given to the Registrar in Companies (Winding-up) by rule 1 of the Companies (Winding-up) Rules, August, 1892, are hereby extended so as to apply to any action in which the Chamber proceedings are by any rules of the Supreme Court or otherwise directed to be dealt with by the said registrar.

14th August, 1902.

(Signed) HALSBURY, C.

I concur, (Signed) G. W. PALFOUR,
President of the Board of Trade.

LAW SOCIETIES.

MANCHESTER INCORPORATED LAW ASSOCIATION.

At the annual meeting of this association, held on Wednesday, the 30th of July, 1902, the president (Mr. J. T. Doyle) delivered an address in the course of which he said:

The present Parliament has legislated less during the first seven months of the year than any Parliament for the last 100 years, and hardly any Act has so far been passed which is worth the notice of solicitors in general practice. Your association supported two useful little Bills, one to give power to the Law Society to prevent undischarged bankrupts from continuing to practise, and the other for protecting purchasers and mortgagees of real estate from undisclosed bankruptcies. One of these passed the House of Lords, but in the Commons both were hopelessly blocked by one of those rules of procedure so unintelligible and aggravating to the plain man, and they have now, in consequence, been dropped. As time goes on I think we, as practising lawyers, cannot fail to be impressed with the increasing inability of Parliament to pass any measure of a thorough or consistent character, or to deal with any well-considered scheme of law reform. Nor can this present itself to us in any other light than as a matter for regret. The popular idea that the badly-drawn Act of Parliament is good for the lawyers is one against which we should lose no opportunity of protesting with all the earnestness

at our command. We know that for one client who is bold enough to face the hazards of litigation there are half-a-dozen deterred by the uncertainty of procedure, the delay in trial, and the expense of obtaining a decision. What we, as well as the public, want is a simplicity and cheapness of procedure, and a certainty in application of rules of law, which shall encourage a man who believes he has a just claim or is resisting an unjust one, to have it tried out fully and speedily in open court and not abandoned unheard, or left to the lottery of an arbitration. If this were so we need have no fear for our litigious business. So long as human nature remains what it is there will continue to be the difficulty of applying the rules of law, however clear and well ascertained, to the varying and elusive facts of daily life in a great commercial country; and this will provide litigation enough to satisfy all reasonable demands. Nor in expressing our desire for law reform need we pose as sentimental or unselfish. We look upon the question as practical men and with the improvement of our professional position in view. I am satisfied that the solution of the eternal difficulty of costs is to be obtained, not by complaint to the powers that be, but by lending our support to any and every measure which tends to increase our business, as we believe simplicity and speed in procedure will do. We know that we are inadequately paid in many branches of our work, and that we bear the burden and odium of a condition of things which identifies us with, and makes us appear responsible for, an expensive and cumbrous system. But we shall never under existing circumstances convince the British public or Parliament of this, and it is not unlikely that if Parliament were persuaded to deal with the question of our costs in a comprehensive manner it would try to earn a cheap popularity by still further reducing them. This, gentlemen, is a possibility which should make us rather bear the bills we have than fly to others that we know not of. . . . There are two other subjects to which I must briefly allude. One is a matter affecting the country law societies which has come before the Council of the Incorporated Law Society of the United Kingdom during my membership of it, and that is the position of the extraordinary members, who are elected by the Council from the presidents of the Provincial Law Societies, and hold office for one year only. It has been found that while on the one hand the president may not, owing to his duties as president, be able to give the necessary time to his work on the Council; on the other hand, by the time he has made himself familiar with his work, his term of office expires. It is accordingly proposed that in future the Council shall nominate a provincial law society to elect an extraordinary member (not necessarily its president) and that such member shall hold office for a term not exceeding three years. The other matter is one to which your president of last year, Mr. Parkinson, called the attention of the association in his address—i.e., the inequality which existed in the grant received from the Incorporated Law Society of the United Kingdom for educational purposes as compared with that made to Liverpool and Yorkshire, and he commanded to his successor the task of dealing with the subject. You will see from the report that the matter has been dealt with, and that the inequality no longer exists. We now receive £250 a year, being an increase of £100 over our former grant, and we are in that respect on a level with Liverpool and Yorkshire. And now my last words must be words of warning. The Land Transfer Act has been in operation for three years in the County of London, and its preliminary term of trial has expired. The registrar, Mr. Brickdale, has issued a report of the first three years' working of the Act, and while he apparently congratulates himself on the successful operation of the Act so far, it is easy to see on reading between the lines that it has not justified the expectations of its advocates. Registration of a possessory title which is compulsory has been adopted, but the proportion of absolute titles registered, though the figures are nowhere given, is evidently very small. Mr. Brickdale says: "It is only in virtue of its ultimately becoming absolute that possessory registration has a value commensurate with the labour and cost involved in setting it on foot; it is only as leading to a general register of absolute titles that the construction of a general register of possessory titles can take rank as a work of national importance and concern. . . . It is absolute title alone that will be accepted by a purchaser or mortgagee on his own responsibility *without recourse to expert assistance*." But we must not think that on this account there is any prospect of the Act being abandoned. Its operation has just been extended to the City of London in spite of the protest of the corporation and many influential citizens. The request for an inquiry into the working of the Act has been refused; land has been bought and plans prepared for a huge land registry, and it is quite evident that the supporters of registration, backed as they are by a powerful Government, will not slacken in their efforts to extend its operation. It behoves us therefore to be on the watch. Our safeguard at present is that the Act cannot be brought into operation in any county except upon the request of the council for that county, but we may be sure that at no distant date the councils will be approached by the friends of officials and the subject brought before them in its most attractive form. Whether the next county will be in the south or the north, whether it will be Lancashire or Yorkshire, we cannot tell, but when the attempt is made it will be our duty to resist it by all the means in our power. And for this purpose it is of no use to rely on public agitation. The subject is one which cannot be presented in a simple and taking form. Our voice has no weight with the public, and no government cares either for the support or opposition of solicitors as a body. All we can do is to make ourselves thoroughly familiar with the results of the operation of the Act in the places where it has been tried, and with the objections to its extension, and to take every opportunity of educating by personal influence and otherwise the Members of Parliament, the building societies, the landowners and others with whom we come into contact, and who will be most affected by the Act. We shall be charged with looking after our own interests, as though that course of conduct were peculiar to solicitors. We

admit the charge, but we maintain that, while we are looking after our own interests, we are at the same time doing the best for our clients, whose interests will never be furthered by a system which means delay, complication, and expense. This is for most of us, gentlemen, the question of the future, and when it becomes, as it will sooner or later, the question of the present, your association will, I am sure, be ready to deal with it thoroughly, and with full recognition of its duty to its members and the profession.

The following are extracts from the report of the committee for 1901-2:

Members.—The association now consists of 267 members. Since the last annual meeting 13 new members have been elected, and seven have ceased to be members.

Legal Education.—Lectures have been given in the Law Department of the Owens College during the session of 1901-2, and law classes have been held in connection with such lectures. The question of an increase in the grant for purposes of legal education was brought by your president before the Council of the Incorporated Law Society, U.K., and your committee have pleasure in reporting that his application has resulted in an addition to the amount granted of £100 per annum for three years, making the total sum now available £250 per annum. This amount has been handed over to the Owens College, and has been supplemented by the continuation of the present grant of £50 from the funds of your association for the same period.

Lancashire Appeals.—Your president and the president of the Liverpool Law Society have addressed a joint letter to the Master of the Rolls calling attention to an apparent deviation from the rule by which special days were set apart for the hearing of appeals from the Chancery Palatine of Lancaster, and suggesting that not only should there be no alteration in the existing practice, but that a special day should also be fixed for the hearing of appeals from the district registries of the Chancery Division of the High Court. A reply was received from the Master of the Rolls stating that there was no intention of departing from the "rule," and further his lordship saw no objection to the arrangement being extended to appeals from the Lancashire judge of the High Court in Chancery matters and no doubt this could be arranged.

Land Transfer Act.—A conference has taken place between deputations from the Liverpool Law Society and from the Leeds Society and young association upon the report recently issued by the registrar of the Land Registry as to the working of the Act for the first three years of its existence, and also upon the subject of the proposed extension of the Act to the City of London and the attempt which had been made to obtain a Parliamentary inquiry into the working of the same. The matter was fully discussed, and, in view of the fact that the Lord Chancellor had refused to agree to any public inquiry, and that there was no present intention expressed of extending the Act to the provinces, it was considered inadvisable to take any action at present.

LEGAL NEWS.

CHANGES IN PARTNERSHIPS.

DISSOLUTIONS.

GEORGE BOYD WICKES and EDWARD FRANK CHAMPION, solicitors (Wickes & Champion), 7, Union-court, Old Broad-street, E.C. Aug. 16.

[*Gazette*, Aug. 22.]

GENERAL.

The following are the circuits chosen by the judges for the coming autumn assizes—viz.: Midland Circuit, the Lord Chief Justice; Oxford Circuit, Mr. Justice Phillimore; South-Eastern Circuit, Mr. Justice Grantham; Western Circuit, Mr. Justice Wright; North-Eastern Circuit, Mr. Justice Kennedy and Mr. Justice Channell; North and South Wales Circuits, Mr. Justice Bucknill; and Northern Circuit, Mr. Justice Walton and Mr. Justice Jelf. Prisoners only will be tried at these assizes, except at Manchester and Liverpool on the Northern, Leeds on the North-Eastern, Birmingham on the Midland, and Swansea on the Welsh Circuits, where civil business will also be taken.

The prospectus of lectures and classes during the Michaelmas educational term of 1902 has been issued. The lectures in "Roman Law and Jurisprudence and International Law—Public and Private" will be given by Mr. J. Pawley Bate and Mr. S. H. Leonard; in "Constitutional Law (English and Colonial) and Legal History" by Mr. A. T. Carter; in "Evidence, Procedure (Civil and Criminal), and Criminal Law" by Dr. W. Blake Odgers, K.C.; in "The Law of Real and Personal Property and Conveyancing" by Mr. J. A. Scully and Mr. J. Andrew Strahan; in "Common Law" by Mr. Hugh Fraser and Mr. A. Llewelyn Davies; and in "Equity" by Mr. A. Underhill and Mr. Walter Ashburner.

A meeting of the creditors of Mr. Frederick Corbett, who is undergoing sentence of seven years' penal servitude for misappropriating clients' moneys, has been held, says the *Times*, at Worcester under the presidency of Mr. Luke J. Sharp, Official Receiver. It was reported that the estimated liabilities were £50,000, with £1,500 liquid assets. The debtor, who had been interviewed in prison, attributed his failure to losses in connection with various trading concerns, to depreciation in value of agricultural land, and to heavy expenses in respect of an invalid brother. The debtor was declared bankrupt and a committee of inspection was appointed, with Mr. C. W. F. Clinton as manager of the estate.

At Wotton-under-Edge, Gloucestershire, on the 21st inst., say the *Times*, Richard Dauncey, solicitor, chairman of the local parish council, who also

occupies other positions in the town, was brought up on charges of forging and uttering securities with intent to defraud. The case investigated on that day had reference to the estate of the late Isaac Woodward, who died in 1895, and under whose will the widow and the prisoner were executors. In January, 1896, the prisoner, previously an articled clerk at Bristol, was admitted a solicitor, and he then took over the management of this estate, the property comprising a public-house, farmhouse, and fields at Charfield. At the time of Woodward's death the estate was mortgaged. Evidence was given that certain signatures to two mortgage deeds on which sums of £250 and £300 respectively had been advanced were forgeries. The prisoner, who stated that he had nothing to say at present, was committed for trial on the case heard, and remanded on another indictment until the 29th inst.

A claim, says the *Marine Insurance* correspondent of the *Times*, is now being settled in the Room which has been through the United States Courts. The policy is dated 1892. A delay like this of nearly ten years through legal process in America is by no means without precedent. It may be that in some things our American friends are ahead of us, but in the rapidity with which they settle lawsuits in that country we leave them years behind. A legal journal recently spoke very strongly of the law's delays in the case of *Jansen v. The Driefontein Consolidated Mines*, which took from June, 1900, to August, 1902, when the House of Lords finally decided the case. We do not know what would be said of the following cases which passed through the United States Courts up to the Supreme Court: *The Scotland case* took twenty years to decide; *Oregon v. Clan Mackenzie*, ten years; *Victory v. Plymation*, ten years; and *Umbria (a Cunard steamer) v. Iberia*, eleven years. When this is compared with the rapidity with which cases are settled in our Commercial Court we in this country are certainly to be congratulated. The legal delays in the United States are largely attributable to the manner in which judicial appointments other than in the Supreme Court are vacated at political changes.

At the monthly meeting of the Liverpool Chamber of Commerce on Tuesday, says the *Times*, it was stated that the committee's attention had been called to a recent case of damage to goods on shipboard, and it was pointed out that there were so many clauses in bills of lading exempting shipowners from responsibility for damage to goods that the shipper had often to rely simply on the goodwill of the shipowner. Particulars of the case in question were forwarded to the Executive Council of the Association of Chambers of Commerce, who are considering the general question of bills of lading. Mr. Fithian, the secretary of that association, has promised the council's consideration and stated that, as a result of the Executive Council's deliberations on bills of lading generally, a letter had been sent to the Board of Trade stating, "That the council of the association recognize that the subject is one of great difficulty, and that the efforts made on various occasions in this country to obtain uniformity in bills of lading have not met with any great measure of success. They are, however, of opinion that if an international conference should be held for the purpose of considering this question, it would be desirable that Great Britain, with its vast commercial shipping interests, should be represented."

English readers, says the *Times*, will perhaps be interested by the announcement that the son of the late Dr. Oliver Wendell Holmes, who bears his father's name, has been appointed by President Roosevelt as a Justice of the Supreme Court of the United States, to succeed Justice Gray, whose resignation has been accepted. The latter had been on the bench since 1882. The new judge was born in Boston, the 8th of March, 1841. When he was twenty years old he enlisted in the Volunteer service for the great Civil War. He was commissioned a lieutenant in a Massachusetts regiment, and at the battle of Ball's Bluff, October, 1861, he was severely wounded. Upon his recovery he returned to the service, and on the 17th of September, 1862, was again severely wounded in the neck at the battle of Antietam. Again he returned home, but was still not satisfied with his martial record: so he again went to the front, and was again wounded, this time in the foot, at the second battle of Fredericksburg, in May, 1863. In spite of all these mishaps the young soldier, who by this time had become a colonel, served during the remainder of the war, when he returned to Boston and began the study of law, being admitted to practise in 1866. It was only natural that he should in some way turn his attention to literature, so he edited the twelfth edition of Kent's *Commentaries*, and from 1870 to 1873 was editor of the *American Law Review*, after which he finally entered upon

active practice in his native city. He was chosen as a Lowell lecturer in 1880, as a result of which he published a notable essay on "Early English Equity," which has long been considered a standard work. Colonel Holmes began his judicial career in 1882 as a judge of the Supreme Court of Massachusetts, one of the most dignified bodies in the United States. His course on the bench has challenged nothing but admiration, and his decisions have long since become famous, not only for their literary grace, but for their independence. In 1899 he succeeded to the chief justiceship of the Supreme Court of his State. His promotion to the Supreme Court of the United States is logical, and will be received everywhere with satisfaction on his own account and with a still stronger sentiment because of the extraordinary professional and literary career made which his father one of the best known personalities in contemporary history.

WARNING TO INTENDING HOUSE PURCHASERS AND LESSERS.—Before purchasing or renting a house, even for a short occupation, it is advisable to have the Drains and Sanitary Arrangements independently Tested and Reported upon. For terms apply to The Sanitary Engineering Co. (H. Carter, C.E., Manager), 65, Victoria-street, Westminster. Established 27 years. Telegrams: Sanitation, London. Telephone: 316 Westminster.—[ADVT.]

THE PROPERTY MART.

SALES OF THE ENSUING WEEK.

Sept. 4.—MESSRS. H. E. FOSTER & CRANFIELD, at the Mart, at 2:—
REVERSIONS:

To One-fifth of a Trust Fund value £10,000; lady aged 69. Solicitors, Messrs. Haslam & Co., London.

To £1,200, a first charge upon a Trust Fund; lives 75 and 57. Solicitors, Messrs. Hanbury, Whitchurch & Co., London.

A SHARE OF SURPLUS INCOME, receivable during the life of a gentleman aged 51 of about £141 12s. 2d. Solicitors, Messrs. Holdsworth & Payne, London.

POLICY OF ASSURANCE for £5,000; life 44; premium, 278; bonuses, £352 8s. 6d. (See advertisements, this week, back page.)

WINDING UP NOTICES.

London Gazette.—FRIDAY, Aug. 22.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

AMERICAN ALKALI CO., LIMITED (IN LIQUIDATION)—Creditors are required, on or before Oct. 3, to send their names and addresses, and the particulars of their debts or claims, to Edgar Baker, 17, Shaftesbury Av.

AUTOMATIC MACHINES (HAYDON AND UREY'S PATENTS), LIMITED—Creditors are required, on or before Sept. 30, to send their names and addresses, and the particulars of their debts or claims, to Hercules Nicol, 21, Finsbury Pav.

CORNHILL AGENCY, LIMITED (IN LIQUIDATION)—Creditors are required, on or before Oct. 3, to send their names and addresses, and the particulars of their debts or claims, to Edgar Baker, 17, Shaftesbury Av.

INDRAKHINI STEAMSHIP CO., LIMITED; INDRANI STEAMSHIP CO., LIMITED; INDRAVELLI STEAMSHIP CO., LIMITED; INDRALMERA STEAMSHIP CO., LIMITED—Creditors are required, on or before Sept. 30, to send their names and addresses, with particulars of their debts or claims, to Thomas Royston and Percy Lens Hooper, The Atlantic, Brunswick St., Liverpool. Laces & Co., Liverpool, solos for liquidators.

MORCAMBE GENERAL OMNIBUS AND LIVERY STABLE CO., LIMITED—Creditors are required, on or before Oct. 3, to send in their names and addresses, and the particulars of their debts or claims, to George Hardcastle Potty, 62, Market St., Lancaster.

NATIONAL GUARDIAN INSURANCE CO., LIMITED—Petition for winding up, presented Aug. 1, directed to be heard before the Vacant Judge Sept. 3. Jackson, Outer Temple, Strand, for Steele & Steele, M. Hardgrave & Co., Burslem, solos for petitioners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Sept. 2.

OSSETT FLOCKING COAL CO., LIMITED (IN VOLUNTARY LIQUIDATION)—Creditors are required, on or before Sept. 30, to send their names and addresses, and the particulars of their debts or claims, to Charles Thomas Phillips, Ossett, Burton, Ossett, solo for liquidator.

PORTABLE GASLIGHT, LIMITED—Creditors are required, on or before Oct. 6, to send their names and addresses, and the particulars of their debts or claims, to Whitehouse & Co., Jewry House, Old Jewry, solos for liquidator.

London Gazette.—TUESDAY, Aug. 26.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

CARNSFORTH FARMERS STOCK AUCTION MART CO., LIMITED (IN LIQUIDATION)—Creditors are required, on or before Oct. 14, to send in their names and addresses, and the particulars of their debts or claims, to George Hardcastle Potty, 62, Market St., Lancs.

MONARCH MOTOR CO., LIMITED—Petition for winding up, presented Aug. 20, directed to be heard on Sept. 3. Dubois & Williams, Panacea Ln., solos for petitioner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Sept. 2.

BANKRUPTCY NOTICES.

London Gazette.—FRIDAY, Aug. 22.

RECEIVING ORDERS.

ADAMS, THOMAS, Bradford, Spinning Overlooker Bradford Pet Aug 20 Ord Aug 20
BARTLETT, OWENSCUS SMART, Paignton, Devon, Solicitor Plymouth Pet Aug 2 Ord Aug 18
BURNHILL, HENRY TWYF, Ormskirk, Horsekeeper Liverpool Pet Aug 19 Ord Aug 19
CARR, JOHN, Accrington Blackburn Pet Aug 2 Ord Aug 20
CLARK, ALFRED JAMES, St. Andrew, Norfolk, Stock Broker Norwich Pet Aug 20 Ord Aug 20
COBB, CHARLES EDWARD, Bicker Chumpall, Manchester, Advertising Agent Manchester Pet Aug 18 Ord Aug 18
COOPER, JOHN JONATHAN BURNINGHAM, Odham, Southwark, Builder Winchester Pet Aug 19 Ord Aug 19
COWELL, EDWIN AUGUSTINE, Totteham, Commercial Traveller Edmonton Pet Aug 20 Ord Aug 20

CROSS & CO, Bush Hill Park, Enfield, Builders' Merchants Edmonton Pet July 31 Ord Aug 18
DENTON, CHARLES, Stratford High Court Pet Aug 18 Ord Aug 18
DUKE, THOMAS, and HARRY WESTWOOD, Birmingham, Provision Merchant Birmingham Pet Aug 19 Ord Aug 19
EVERETT, FRANCIS MIDDLETON, Selby, Yorks, Furniture Dealer York Pet Aug 19 Ord Aug 19
FARNILOE, FICHOLAS JAMES, Birmingham, Butcher's Manager Birmingham Pet Aug 19 Ord Aug 19
FLACK, DAVID, Clitheroe, Lancs, Tailor Blackburn Pet Aug 18 Ord Aug 18
GALLANT, CLIFFORD PHILIP, Norwich, Timber Merchant Norwich Pet Aug 20 Ord Aug 20
GODDARD, LOUIE, Harrington, Costumer York Pet Aug 18 Ord Aug 18
GOSSE, JOHN LAWRENCE, Hove, Hotel Proprietor Brighton Pet Aug 20 Ord Aug 20
GUSSA, JOHN FRANCIS WILLIAM, Wavertree, Liverpool, Clerk Liverpool Pet Aug 19 Ord Aug 19
HARPER, FREDERICK HENRY, Bubwith, Yorks, Brewer Kislington upon Hull Pet Aug 20 Ord Aug 20

HARTLEY, HERBERT, Brighouse, Printer Halifax Pet Aug 15 Ord Aug 15
HATCHER, JON, Shropshire Mallet, Somerset, Butcher Wells Pet July 31 Ord Aug 20
HENLEY, FRANK, Rhyader, Radnor, Solicitor's Clerk Newtown Pet Aug 19 Ord Aug 19
HOLTHAM, FREDERICK BOSWORTH, Stamford Hill, Stock-broker's Clerk Edmonton Pet Aug 18 Ord Aug 18
JOHNSON, HENRY THOMAS, Canterbury, Coach Builder Canterbury Pet Aug 18 Ord Aug 18
LEHMAN, SAMUEL WILLIAM, Kirby, nr. Doncaster, Labourer Wakefield Pet Aug 19 Ord Aug 19
LOMAS, THOMAS HENRY, Sheffield, Drysalter Sheffield Pet Aug 19 Ord Aug 19
MARSHALL, HARRY, YORK, Toy Dealer York Pet Aug 19 Ord Aug 19
MILNER, GEORGE, Belton, Lincs, Farmer Sheffield Pet Aug 18 Ord Aug 18
MOODY, NICHOLAS, Chiswick, Solicitor High Court Pet Aug 15 Ord Aug 18
PANKHURST, EDMUND, Lewisham, Grocer Greenwich Pet Aug 15 Ord Aug 15
PHILSY, HARRY MONTAGUE, Teignmouth Exeter Pet Aug 5 Ord Aug 15

RANT, CHRISTOPHER FREDERICK, Ipswich Ipswich Pet Aug 16 Ord Aug 16
 RIX, FREDERICK, Bexhill, Greengrocer Hastings Pet Aug 19 Ord Aug 19
 ROBERTS, THOMAS, Llandudno Wells, Radnor Newtown Pet Aug 15 Ord Aug 15
 ROBINSON, WILLIAM, Kempston, Beds, Cycle Maker Bedford Pet Aug 18 Ord Aug 18
 ROGERS, THOMAS, Mirfield, Printer Dewsbury Pet Aug 19 Ord Aug 19
 ROSENHEY, WILLIAM, Darwen, Lancs, Manager Blackburn Pet Aug 18 Ord Aug 18
 SCARBOTT, GEORGE HURLOCK, Southsea, Hants, Tailor Portsmouth Pet Aug 15 Ord Aug 15
 STEPHENSON, WILLIAM, Tadpole Grange, Durham, Sinker Durham Pet Aug 19 Ord Aug 19
 STEWARD, JOHN, Ryde, I of W, Baker Ryde Pet Aug 19 Ord Aug 19
 TOWN, ROBERT, Halifax, Chartered Accountant Halifax Pet Aug 5 Ord Aug 14
 WALKER, THOMAS, Plymouth, Devon, Caretaker Plymouth Pet Aug 18 Ord Aug 18
 WALKER, THOMAS, Bedworth, Warwick, Coal Miner Coventry Pet Aug 19 Ord Aug 19
 WARMEST, THOMAS KING, Chancery In, Solicitor High Court Pet Aug 22 Ord Aug 22
 YERMAN, PLUMMER, Scarborough, Cabinet Maker Scarborough Pet Aug 20 Ord Aug 20

FIRST MEETINGS.

CARTER, BENJAMIN CHARLES, Hounslow, Watchmaker Sept 1 at 12 Off Rec. 56, Temple chmrs, Temple av D'AULBY, JEAN EDOUARD, Canterbury Aug 30 at 11 Off Rec. 68, Castle st, Canterbury DENTON, CHARLES, Stratford Sept 1 at 12 Bankruptcy bldgs, Carey st EASTHAM, GEORGE, Broughton, nr Preston, Farmer Aug 29 at 10.30 Off Rec. 14, Chapel st, Preston EVANS, JOHN, Pontcysylte, Llangollen, Denbigh, Joiner Aug 29 at 12 Crypt chmrs, Eastgate row, Chester EVERARD, FRANCIS MIDDLETON, Selby, Yorks, Furniture Dealer Sept 3 at 1.15 Off Rec. The Red House, York FLACK, CHARLES WALTER, Chesterton, Music Seller Aug 29 at 12 Off Rec. 5, Petty Curv, Cambridge FOLEY, JOHN, Kates Hill Brewery, Worcester, Brewer Aug 29 at 10.30 Dudley Arms Hotel, Dudley GEORGE, JOHN, Porth, Glam, Collier Aug 29 at 3 135, High st, Merthyr Tydfil GREECKE, WILLIAM, Goring st, Merchant Sept 4 at 11 Bankruptcy bldgs, Carey st GODDARD, LOUIE, Harrogate, Costumer Sept 3 at 11.15 Off Rec. The Red House, York GOODRICH, JAMES, Walworth rd, Licensed Victualler Sept 1 at 2.30 Bankruptcy bldgs, Carey st HORTON, JAMES, Lukon Bleachers Aug 29 at 12 Off Rec, Bridge st, Northampton HUNTER, WILLIAM MILLER, South Shields, Boot Dealer Aug 29 at 11.30 Off Rec. 53, Mosley st, Newcastle on Tyne

INGLIS, WILLIAM HUTTON, Kensington, Commission Agent Sept 5 at 11 Bankruptcy bldgs, Carey st JOHNSON, HENRY THOMAS, Canterbury, Coachbuilder Aug 30 at 11.30 Off Rec. 68, Castle st, Canterbury KANT, CHRISTOPHER FREDERICK, Ipswich Sept 1 at 2.30 Off Rec. Priory st, Ipswich KAPAN, JOSEPH, Broadway, Westminster Sept 3 at 11 Bankruptcy bldgs, Carey st KEEN, WILLIAM VOLNEY, Croydon, Decorator Sept 1 at 11.30 24, Railway app, London Bridge LAVENDER, CHARLES, Shepherd's Bush, Harness Maker Sept 3 at 11 Bankruptcy bldgs, Carey st MARSHALL, HARRY, Fossgate, York, Clerk Sept 3 at 12.15 Off Rec. The Red House, York MOODY, NICHOLAS, Chiswick, Solicitor Sept 5 at 12 Bankruptcy bldgs, Carey st MOONEY, ERNEST HOPKINS, Teddington, Draper Sept 1 at 12.30 24, Railway app, London Bridge NEALE, THOMAS, Leicestershire, Commission Agent Aug 29 at 12.30 Off Rec. 1, Beresford st, Leicester NEUHAUS, HENRY, Hammartham, Decorator Sept 3 at 12 Bankruptcy bldgs, Carey st PANKURST, EDMUND, Lewisham, Grocer Sept 2 at 11.30 24, Railway app, London Bridge PARDY, JAMES R, BARNE, Aug 30 at 11.30 24, Railway app, London Bridge PENNY, JOHN THOMAS, Kintbury, Berkshire, Butcher's Manager Aug 29 at 12 Off Rec. 1, St Aldate st, Oxford RADFORD, CATHERINE, Salford, Toy Dealer Aug 29 at 2.30 Off Rec. Byrom st, Manchester SWAN, HERBERT ANGUS, Blackpool, Tailor Aug 29 at 11 Off Rec. 14, Chapel st, Preston SPRINGTHORPE, ALBERT, L. Leicester, Greengrocer Aug 29 at 3 Off Rec. 1, Beresford st, Leicester STEWARD, JOHN, Ryde, I of W, Baker Sept 1 at 10.30 19, Quay st, Newport, I of W THRASHER, WILLIAM SANGER, Coventry Sept 8 at 11.30 Off Rec. 17, Hertford st, Coventry TOWN, ROBERT, Halifax, Chartered Accountant Sept 10 at 3 Off Rec, Townhall chmrs, Halifax WALKER, FRANCIS HENRY, Burnley, Herb Beer Manufacturer's Canvasser Aug 30 at 11.30 Off Rec. 14, Chapel st, Preston WHEATLEY, FREDERICK JOHN, Harold Wood, Essex, Farmer Sept 1 at 15 75, Temple chmrs, Temple av WILKINSON, JAMES, Burton, Westmorland, Bank Agent Aug 30 at 2 Grosvenor Hotel, Stamfordgate, Kendal WOOD, WILLIAM, Cinderford, Glos, Blacksmith Aug 30 at 12 Off Rec. Station rd, Gloucester

ADJUDICATIONS.

ADAMS, THOMAS, Bradford, Spinning Overlooker Bradford Pet Aug 30 Ord Aug 20 BELL, FELIX, Lee, Kent, Builder Greenwich Pet May 27 Ord Aug 19

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BIRCHALL, HENRY TWIST, Ormskirk, Horsekeeper Liverpool Pet Aug 19 Ord Aug 19

CABOT, FRANCIS PHILIP, Jermyn st, Public House Manager High Court Pet Oct 24 Ord Aug 18

CLARK, ALFRED JAMES, Thorpe St Andrew, Norfolk, Shareholder Norwich Pet Aug 20 Ord Aug 20

COBE, CHARLES EDWARD, Higher Crumpsall, Manchester, Advertising Agent Manchester Pet Aug 19 Ord Aug 18

DENTON, CHARLES, Stratford High Court Pet Aug 18 Ord Aug 18

EVERARD, FRANCIS MIDDLETON, Selby, Yorks, Furniture Dealer York Pet Aug 19 Ord Aug 19

FARMLINE, NICHOLAS JAMES, Birmingham, Butcher's Manager Birmingham Pet Aug 19 Ord Aug 19

FLACK, DAVID, Clitheroe, Lancs, Tailor Blackburn Pet Aug 18 Ord Aug 18

GALLANT, CLEMENT PHILIP, Norwich, Timber Merchant Norwich Pet Aug 20 Ord Aug 20

GODDARD, LOUIE, Harrogate, Costumer York Pet Aug 18 Ord Aug 18

GURBIA, JOHN FRANCIS WILLIAM, Liverpool, Clerk Liverpool Pet Aug 19 Ord Aug 19

HAMBLEN, THOMAS, Leamington, Bookseller Warwick Pet July 29 Ord Aug 20

HARPER, FREDERICK HENRY, Bubwith, Yorks, Farmer Kingstone upon Hull Pet Aug 20 Ord Aug 20

HARTLEY, HERBERT, Brighouse, Painter Halifax Pet Aug 15 Ord Aug 15

HOLTHAM, FREDERICK BOSWORTH, Stamford Hill, Stockbroker's Clerk Edmonton Pet Aug 18 Ord Aug 18

LAVERDOME, CHARLES, Shepherd's Bush, Harness Maker High Court Pet Aug 6 Ord Aug 19

LEHMAN, SAMUEL WILLIAM, Keadby, nr Doncaster, Labourer Wakefield Pet Aug 19 Ord Aug 19

LORAH, THOMAS HENRY, Shiffield, Drysaler Sheffield Pet Aug 19 Ord Aug 19

MARSHALL, FITZ ROY DUNKE, Clapham, Gentleman Wandsworth Pet June 14 Ord Aug 18

MARSHALL, HARRY, York, Railway Clerk York Pet Aug 19 Ord Aug 19

MILNER, GEORGE, Bolton, Lancs, Farmer Sheffield Pet Aug 18 Ord Aug 18

MOODY, NICHOLAS, Chiswick, Solicitor High Court Pet Aug 18 Ord Aug 18

PANKURST, EDMUND, Lewisham, Grocer Greenwich Pet Aug 16 Ord Aug 16

RANT, CHRISTOPHER FREDERICK, Ipswich Ipswich Pet Aug 16 Ord Aug 16

RIX, FREDERICK, Bexhill, Greengrocer Hastings Pet Aug 19 Ord Aug 19

ROBERTS, HENRY, Llandudno, Draper Bangor Pet July 1 Ord Aug 19

ROGERS, THOMAS, Mirfield, Yorks, Printer Dewsbury Pet Aug 19 Ord Aug 19

ROSSIBY, WILLIAM, Darwen, Lancs, Manager Blackburn Pet Aug 18 Ord Aug 18

ROWE, RICHARD, Shrewsbury, Grocer Shrewsbury Pet July 29 Ord Aug 19

STEPHENSON, WILLIAM, Tadpole Grange, Durham, Sinker Durham Pet Aug 19 Ord Aug 19

STEWARD, JOHN, Ryde, I of W, Baker Newport Pet Aug 19 Ord Aug 19

TOWN, ROBERT, Halifax, Chartered Accountant Halifax Pet Aug 5 Ord Aug 14

TRENDELL, JAMES, Crowthorne, Berks, Builder Reading Pet July 14 Ord Aug 11

WALKER, THOMAS, Bedworth, Warwick, Coal Miner Coventry Pet Aug 19 Ord Aug 19

WELSH, FREDERICK, Southampton, Brewer Southampton Pet July 1 Ord Aug 20

YERMAN, PLUMMER, Scarborough, Cabinet Maker Scarborough Pet Aug 20 Ord Aug 20

Amended notices substituted for that published in the London Gazette of Aug 15:

FLACK, CHARLES WALTER, Cambridge, Music Seller Cambridge Pet Aug 18 Ord Aug 18

ADJUDICATION ANNULLED.

PAGE, JOSIAH, Hayling Island, Hants, Baker Portsmouth Adjud Dec 12, 1900 Annu July 10, 1902

London Gazette.—TUESDAY, Aug 22.

RECEIVING ORDERS.

ALDRIDGE, JOSEPH, Wakefield, Greengrocer Wakefield Pet Aug 22 Ord Aug 22

BALD, HARRY ANTHONY, Stoke Damrell, Lodging house keeper Plymouth Pet Aug 22 Ord Aug 22

BIRD, GEORGE, Woodleigh, nr Chulmleigh, Devon, Labourer Exeter Pet Aug 21 Ord Aug 22

BRADSTREET, WILLIAM HENRY, Grimsby, Painter Grimsby Pet Aug 20 Ord Aug 22

BROOK, JOSEPH, Barkby, Leicester, Builder Leicester Pet Aug 22 Ord Aug 22

BUDD, HARRY BENTINCK, East Grinstead Tunbridge Wells Pet Aug 20 Ord Aug 20

BURSHIDGE, STEPHEN WILLIAM, and WILLIAM JAMES BURSHIDGE, Birchington on Sea, Kent, Coal Merchants Canterbury Pet Aug 2 Ord Aug 21

CARTWRIGHT, CHARLES, Lowes, Fishmonger Lowes Pet Aug 28 Ord Aug 28	JONES, EVAN, Sketty, nr Swansea Swansea Pet Aug 21 Ord Aug 21
CHAPMAN, JOHN BAYNES, Breadstair, Licensed Victualler Canterbury Pet Aug 22 Ord Aug 22	KING, ARTHUR CLEMENT, Holland rd, Kensington, Cab Proprietor High Court Pet July 31 Ord Aug 20
CLARK, HENRY GLEW, Leeds, Printer Leeds Pet Aug 1 Ord Aug 22	KIRBY, GEORGE, Clapton High Court Pet July 29 Ord Aug 20
CLARKSON, JOHN, Manchester, Builder Manchester Pet Aug 21 Ord Aug 21	LANGFORD, ALFRED ERNEST, Walthamstow, Printer High Court Pet Aug 30 Ord Aug 20
CROOK, CHARLES HARRY, Bolton, Carrier Bolton Pet Aug 21 Ord Aug 21	MORTON, WALTER, and WALTER TREVITT SAMPSON, Warrington, Electrical Engineers Warrington Pet Aug 22 Ord Aug 22
EMSON, WILLIAM, Surbiton Kingston, Surrey Pet July 5 Ord Aug 21	ROSENBERG, LOUIS, Higher Broughton, Salford, Jeweller Salford Pet Aug 7 Ord Aug 21
ESHELBY, GEORGE, Knaresborough, Watchmaker York Pet Aug 21 Ord Aug 21	TAYLOR, JOHN WILLIAM, Leeds, Leeds Pet Aug 22 Ord Aug 22
EVANS, WILLIAM, Pilley, Boldre, Hants, Greer Southampton Pet Aug 22 Ord Aug 22	TAYLOR, THOMAS HARRY CANNOCK, Baker Walsall Pet Aug 22 Ord Aug 22
FOSTER, JOSEPH, Leeds, Tallow Merchant Leeds Pet Aug 6 Ord Aug 23	THOMAS, RHTS GOREING, Copthall av, Solicitor High Court Pet July 12 Ord Aug 21
GAGE, GEORGE FREDERICK, Clacton on Sea, Greengrocer Colchester Pet Aug 23 Ord Aug 23	THRELFALL, JOHN CHARLES, Birkenhead, Bookkeeper Birkenhead Pet Aug 23 Ord Aug 23
HENDY, JOHN EDGAR, Holyhead Banger Pet Aug 21 Ord Aug 21	WILSON, MATTHEW, Bailey, Yorks, Tailor Dewsbury Pet Aug 21 Ord Aug 21
JOHNSTONE, JOHN, Carlisle, Draper Carlisle Pet Aug 22 Ord Aug 22	

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